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UILC: 6651.00-00, 6151.00-00

From:

Sent: Tuesday, December 14, 2010 11:39:16 AM

To:

Cc:

Subject: FW: Request for assistance with IRC 6651(a)(1)

Rev. Rul. 81-237 and section 6151(c) are controlling as to the "date prescribed for payment of tax." It is 4/15/XX and is not changed by the extension granted to taxpayers out of the county pursuant to Treas. Reg. section 1.6081-5(a)(5). To the extent that the SCA addresses this issue, it is wrong. SCA have no precedential effect, are not revised when in error, and taxpayers are not entitled to rely on them. Revenue Rulings can be relied upon by taxpayers and represent the position of the IRS. Requesting TA should not be necessary with a revenue ruling on point.